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**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION**  
Washington, D.C. 20549

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**FORM 8-K**

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**CURRENT REPORT PURSUANT  
TO SECTION 13 OR 15(D) OF THE  
SECURITIES EXCHANGE ACT OF 1934**

**Date of Report (Date of earliest event reported) July 13, 2007**

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**W&T Offshore, Inc.**

(Exact name of registrant as specified in its charter)

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**1-32414**  
(Commission File Number)

**Texas**  
(State or Other Jurisdiction  
of Incorporation)

**72-1121985**  
(I.R.S. Employer  
Identification No.)

**Nine Greenway Plaza, Suite 300  
Houston, Texas 77046-0905**  
(Address of Principal Executive Offices)

**713.626.8525**  
(Registrant's Telephone Number, Including Area Code)

**N/A**  
(Former Name or Former Address, if Changed Since Last Report)

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Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions *see* General Instruction A.2. below):

- ☐ Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
  - ☐ Soliciting material pursuant to Rule 14a-12 under the exchange Act (17 CFR 240.14a-12)
  - ☐ Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
  - ☐ Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))
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**Item 2.02. Results of Operations and Financial Condition.**

On July 13, 2007, W&T Offshore, Inc. (the “Company”) issued a press release revising its second quarter 2007 and full-year 2007 production guidance. A copy of the press release, dated July 13, 2007, is furnished herewith as Exhibit 99.1.

This information is furnished pursuant to Item 2.02 of Form 8-K and shall not be deemed filed for purposes of Section 18 of the Securities Exchange Act of 1934, as amended (the “Exchange Act”), or otherwise subject to the liabilities of that section, unless specifically incorporated by reference in a document filed under the Securities Act of 1933, as amended, or the Exchange Act. By filing this report on Form 8-K and furnishing this information, the Company makes no admission as to the materiality of any information in this report that is required to be disclosed solely by Item 2.02.

**Item 9.01. Financial Statements and Exhibits.**

(d) Exhibits.

<u>Exhibit No.</u>	<u>Description</u>
Exhibit 99.1	W&T Offshore, Inc. Press Release, dated July 13, 2007

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**SIGNATURES**

Pursuant to the requirements of the Securities Exchange Act of 1934, the Registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

W&T OFFSHORE, INC.  
(Registrant)

Dated: July 13, 2007

By: /s/ JOHN D. GIBBONS  
John D. Gibbons  
Senior Vice President and Chief Financial Officer

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## INDEX TO EXHIBITS

Exhibit No.	Description
Exhibit 99.1	W&T Offshore, Inc. Press Release, dated July 13, 2007



## NEWS RELEASE

## Contacts:

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## FOR IMMEDIATE RELEASE

**W&T Offshore Updates Production Guidance  
 for Second Quarter and Full-Year 2007  
 Expects to Exceed Street Consensus EPS Estimates**

HOUSTON — July 13, 2007 — W&T Offshore, Inc. (NYSE: WTI) has updated second quarter and full-year 2007 production guidance.

**Updated Second Quarter and Full Year 2007 Production Guidance**

W&T is revising its second quarter and full-year 2007 production guidance, as follows:

<u>Estimated Production</u>	<u>Revised Second Quarter 2007</u>	<u>Prior Second Quarter 2007</u>	<u>Revised Full-Year 2007</u>	<u>Prior Full-Year 2007</u>
Crude oil (MMBbls)	2.05 – 2.15	2.1 – 2.2	7.7 – 8.0	8.1 – 8.5
Natural gas (Bcf)	18.2 – 18.6	20.0 – 21.0	74.7 – 78.7	84.1 – 88.7
Total (Bcfe)	30.5 – 31.5	32.7 – 34.4	121.0 – 127.0	132.7 – 140.0

Significant contributors to the revision in guidance for the second quarter and full-year 2007 are:

- Mississippi Canyon 718 “Pluto” – Life of current reservoir extended from June to November deferring rate increase from recompletion.
- Main Pass 163/185 – One-month project start up delay.
- Ewing Bank 989 “Cypress” – Production performance less than forecast, completion sanded up on June 25. Recompletion plans in progress.
- Eugene Island 205 C-4ST – Completion watered out earlier than expected.

From the above-mentioned items, total production impact for the second quarter 2007 is a reduction of approximately 2 Bcfe.

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Tracy W. Krohn, Chairman and Chief Executive Officer stated, "The Company has had unanticipated production deferral at Mississippi Canyon 718 'Pluto,' other wells produced at rates less than anticipated and we experienced a completion failure at Ewing Bank 989 'Cypress.' Accordingly, the Company is revising both second quarter and full-year guidance downward." Mr. Krohn continued, "Despite the lower production, our realized oil and gas prices were higher than we expected during the second quarter and as a result, the Company will exceed the First Call analysts' consensus estimates, which average \$0.44 per share for the second quarter."

#### **About W&T Offshore**

Founded in 1983, W&T Offshore is an independent oil and natural gas company focused primarily in the Gulf of Mexico, including exploration in the deepwater and deep shelf regions, where it has developed significant technical expertise. W&T has grown through acquisition, exploitation and exploration and now holds working interests in over 200 fields in federal and state waters and a majority of its daily production is derived from wells it operates. For more information on W&T Offshore, please visit its Web site at [www.wtoffshore.com](http://www.wtoffshore.com)

#### **Forward-Looking Statements**

This press release contains forward-looking statements within the meaning of Section 27A of the Securities Act of 1933 and Section 21E of the Securities Exchange Act of 1934. These forward-looking statements reflect our current views with respect to future events, based on what we believe are reasonable assumptions. No assurance can be given, however, that these events will occur. These statements are subject to risks and uncertainties that could cause actual results to differ materially including, among other things, market conditions, oil and gas price volatility, uncertainties inherent in oil and gas production operations and estimating reserves, unexpected future capital expenditures, competition, the success of our risk management activities, governmental regulations, uncertainties and other factors discussed in our Annual Report on 10-K for the year ended December 31, 2006 ([www.sec.gov](http://www.sec.gov)).

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